CDTFA-501-NU (FRONT) REV. 13 (9-17)

STATE OF CALIFORNIA
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

NATURAL GAS SURCHARGE RETURN
FOR PUBLIC UTILITY GAS CORPORATIONS

DUE ON OR BEFORE

[FOID   ]

YOUR ACCOUNT NO.

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION
RETURN PROCESSING BRANCH
PO BOX 942879
SACRAMENTO, CA 94279-6097

**READ INSTRUCTIONS
BEFORE PREPARING**

GENERAL INSTRUCTIONS - Complete CDTFA-507-A, *Schedule A - Computation Schedule for Natural Gas Surcharge*, prior to completing the return.

The California Department of Tax and Fee Administration (CDTFA) administers the Natural Gas Surcharge Law. The surcharge is imposed upon the consumption of natural gas in California on and after January 1, 2001. Each public utility gas corporation and each consumer of natural gas from an interstate pipeline must remit to the CDTFA the amount of surcharge applicable.

FILING REQUIREMENTS

This return must be filed even though you have no surcharge to report in the specific reporting period. The surcharge rate is applicable to all billings for periods starting on or after January 1, 2001. A duplicate of the return should be retained for your records and for verification by CDTFA auditors. If you do not file a return on time, you will be subject to penalty and interest charges.

STATEMENT OF ADMINISTRATIVE AND RESEARCH AND DEVELOPMENT COLLECTIONS

Information on lines 1, 2, and 3 will be provided as directed by Public Utilities Commission Decision 04-08-010.

1. Collections for Public Utilities Commission Administrative Costs	1.	
2. Collections for California Department of Tax and Fee Administration Administrative Costs	2.	
3. Collections for Research and Development Costs	3.	

COMPUTATION OF SURCHARGE

4. Total therms sold or consumed	4.		
5. Total *exempt* therms sold or consumed	5.		
6. Therms subject to the surcharge *(subtract line 5 from line 4) (from Schedule A, column A3)*	6.		
7. Total surcharge due *(from Schedule A, column D3)*	7.	$	.00
8. Billing adjustments	8.	$	.00
9. Net surcharge due *(subtract line 8 from line 7)*	9.	$	.00
10. Penalty *[multiply line 9 by 10% (0.10) if payment is made after due date shown above]*	PENALTY 10.	$	.00
11. INTEREST: One month's interest is due on the surcharge for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is Interest Rate Calculator	INTEREST 11.	$	.00
12. TOTAL AMOUNT DUE AND PAYABLE *(add lines 9, 10, and 11)*	12.	$	.00

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.	EMAIL ADDRESS
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE ( )	DATE

**Make check or money order payable to California Department of
Tax and Fee Administration.**
Always write your account number on your check or money order. Make a copy of this document for your records.

INSTRUCTIONS - NATURAL GAS SURCHARGE RETURN FOR PUBLIC UTILITY GAS CORPORATIONS

Payments: To make your payment online, go to our website at *www.cdtfa.ca.gov* and select "Make a Payment." You can also pay by credit card on our website, or by calling 1-855-292-8931. If paying by check or money order, be sure to include your account number.

The Natural Gas Surcharge Law, Article 10 (commencing with section 890) of chapter 4 of part 1 of division 1 of the Public Utilities Code, imposes a surcharge on all natural gas consumed in this state for the funding of public purpose programs. The CDTFA is responsible for the collection of the surcharge due from public utility gas corporations, as defined in subdivision (b) of section 891, and from consumers who purchase natural gas from interstate pipelines, as defined in subdivision (c) of section 891.

Each year, the Public Utilities Commission (PUC) establishes a surcharge rate for each class of customers for the service territory of each public utility gas corporation. To determine the rates for each of the public utility gas corporations' territories, **refer to and complete CDTFA-507-A,** *Schedule A - Computation Schedule for Natural Gas Surcharge,* **prior to completing the return.**

STATEMENT OF ADMINISTRATIVE AND RESEARCH AND DEVELOPMENT COLLECTIONS

For periods beginning on and after January 1, 2005, a public utility gas corporation, as defined in subdivision (b) of section 891, is directed by PUC Decision 04-08-010, August 19, 2004, to identify to the CDTFA surcharge amounts collected for PUC and CDTFA administrative costs and public interest research and development costs. Amounts to be reported on lines 1, 2, and 3 are derived by multiplying therms sold or consumed by the applicable surcharge cost component for administration or research and development.

COMPUTATION OF SURCHARGE

Line 4. Enter the number of therms sold or consumed.

Line 5. Enter the total number of exempt therms sold or consumed.

Line 6. Therms subject to the surcharge. Subtract line 5 from line 4. This number should equal the total of "Territory Totals" column A3 CARE (shaded) and column A3-Non-CARE (non-shaded) on form CDTFA-507-A.

Line 7. Total surcharge due. Amount should equal column D3 from form CDTFA-507-A.

Line 8. Billing adjustments. Enter adjustments to amount of surcharge previously reported. This includes adjustments for new write-offs and billing corrections. However, either or both of these adjustments may be made to the therms on line 6 if more consistent with the utility's computation methods.

Line 9. Net surcharge due. Subtract line 8 from line 7.

Lines 10 and 11. If the surcharge will be paid after the due date shown on the front of this return, additional amounts are due for penalty and interest charges. The penalty is 10 percent (0.10) of the total surcharge due on line 10. The interest rate is noted on line 11 on the front of this form and applies for each month or portion of a month the surcharge is paid after the due date.

Line 12. Total amount due and payable. Add lines 9, 10, and 11. This is the total you must remit to the state.

INSTRUCTIONS FOR COMPLETING CDTFA-507-A, *SCHEDULE A - COMPUTATION SCHEDULE FOR NATURAL GAS SURCHARGE*

Column(s) A1, A2. Enter the net taxable therms sold or consumed during the reporting quarter per customer class in the service territory of each public utilities gas corporation - Alpine, PG&E, SoCalGas, SDG&E, Southwest Gas, and West Coast Gas. Use column A1 to report net taxable therms consumed under the California Alternate Rate for Energy (CARE) program rates (shaded columns). Use column A2 to report net taxable therms consumed under the Non-CARE program rates (non-shaded columns).

Column(s) A3. Total the therms consumed or sold for each territory and enter the total under A3 for total therms consumed under the CARE program (shaded) or the Non-CARE program (non-shaded). These two figures should equal line 6, "Therms subject to the surcharge," of the *Natural Gas Surcharge Return.*

Column(s) C1, C2. Multiply column A1 by B1 and column A2 by B2 (use the corresponding rate for each customer class, for CARE or Non-CARE programs).

Column(s) C3. Add the surcharge due for each of the territories under the CARE (shaded column) or Non-CARE (non-shaded column) programs.

Column(s) D1. Calculate the total surcharge due by adding columns C1 and C2.

Column(s) D2. Totals - Add the total surcharge due by each customer class. Obtain totals for each California Public Utility Gas Corporation - Alpine, PG&E, SoCalGas, SDG&E, Southwest Gas, and West Coast Gas - by adding all items in column D1.

Column(s) D3. Add the total surcharge due from each territory (add column D2). This is the total surcharge due. Transfer this total to line 7 of the *Natural Gas Surcharge Return.*

If you need additional information, please contact the California Department of Tax and Fee Administration, Return Processing Branch, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the CDTFA website at *www.cdtfa.ca.gov* or call the Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.